

# EMTHANJENI MUNICIPALITY

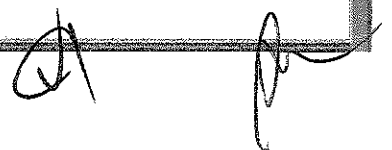


## ADJUSTMENT BUDGET 2013 – 2014



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Two handwritten signatures are located at the bottom right of the page. The first signature is a stylized 'A' or 'J' shape, and the second is a more complex, cursive signature.

# **Executive Mayor's Budget Speech**



May it be noted that the mayor did not deliver a Budget Speech as it was an Adjustment Budget.

Please see attached council resolutions as it relates to the adjustment budget.

A handwritten signature, possibly reading "DJ", in black ink.A handwritten signature, possibly reading "M", in black ink.

# **The Budget: Executive Summary**

## **Executive Summary**

The MFMA compels municipalities to undergo a mid – year budget and performance assessment each year and be tabled to council by 25 January. After which the municipality became aware of the necessity present to revise the approved budget.

Section 28 of the MFMA states that “A municipality may revise an approved budget through an adjustment budget”.

Below are several key issues were identified, which led to the preparation of the Adjustments Budget for 2013/14.

- Increase in Bulk Electricity Purchases
- Decrease in the Expenditure for the Development of IDP, SDBIP and linkage of the Strategic Plans to Capital and Operational Budgets
- Decrease in Collection Costs
- Decrease in Operating Grants and Subsidy expenses
- Decrease in Revenue from Electricity
- Decrease in Revenue from Traffic Fines due to the non – payment of fines
- Regional Bulk Infrastructure Grant (RBIG) did not receive allocated funds
- Increase in Councilors Remuneration.

## **Financial Implications:**

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

COGHSTA National Office summoned the Municipal Manager, Chief Financial Officer and the Director of Infrastructure Services to an MIG Spending Evaluation Meeting.

An amount of R15,324 million was originally allocated to Emthanjeni Municipality as per Division of Revenue Act no 2013/2014.

Due to the very slow spending of the MIG Expenditure and the Roads tenders that were only awarded during December 2013, COGHSTA made an assessment that Emthanjeni Municipality will not be able to spend the whole allocation of R15,324 million by end of June 2014. Hence this assessment, COGHSTA and the Municipality decided that an amount of R3,5 million will be stopped during the 2013/2014 MIG allocation.

This amount will be forfeited by Emthanjeni Municipality. If the spending patterns improved dramatically over the 2014/2015 financial year than Emthanjeni Municipality can apply for additional allocations during the 2014/2015 MTREF.

As a result of these changes the summary Adjustments Budget for 2013/2014 had also been affected by the stopping of the allocation.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

1. The total of the Capital and Operating Adjustments Budget 2013/2014 decreases from R230 047 229 to R204 527 849
2. Bulk Electricity Purchases decrease from R43 085 500 to R40 931 225
3. Collection Costs decreases from R5 843 203 to R810 786
4. Contracted Services decrease from R7 911 316 to R6 185 236
5. Capital Acquisitions from Own Revenue increase from R7 656 631 to R7 935 709  
which include the replacement of the Mayoral vehicle and the refuse truck that were purchased in the 2012/2013 financial year but which was only delivered during the first quarter of the 2013/2014 financial year.
6. General Expenses decrease from R24 108 797 to R24 059 029
7. The total Revenue Budget decreases from R222 753 671 to R194 171 521
8. Electricity Services Revenue decreases from R52 567 400 to R48 362 008
9. Other Revenue increases from R16 608 932 to R19 449 372
10. RBIG of R20 000 000 decreases to R0
11. MIG decreases from R15 324 000 to R11 824 000

# **Extract of Council Resolutions**



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RAADSVERGADERING / COUNCIL MEETING  
2014/03/04

10. NUWE MOSIES / VOORSTELLE / NEW MOTIONS / PROPOSALS

**10.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2013/2014  
FINANCIAL YEAR (5/1/13)**

**1. Agtergrond / Background**

*Section 72 of the MFMA compels municipalities to undergo a mid-year budget and performance assessment.*

*The assessment report was tabled and approved by Council.*

*Section 28 of the MFMA states that "A municipality may revise an approved budget through an adjustments budget".*

*Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2013/2014:*

*Increase in Bulk Electricity Purchases  
Decrease in the Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets  
Decrease in Collection Costs  
Decrease in Operating Grants and Subsidy expenses  
Decrease in Revenue from Electricity  
Decrease in Revenue from Traffic Fines due to the non-payment of fines  
?RBIG allocation that did not realize increase in Councilor Remuneration.*

**2. Regsimplikasies / Legal Implications**

*Compliance with Section 28 and Section 72 of the MFMA. Reference to Section 72 Assessment Report of the MFMA.*

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**RAADSVERGADERING / COUNCIL MEETING**  
**2014/03/04**

**3. Finansiële Implikasies / Financial Implications**

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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**RAADSVERGADERING / COUNCIL MEETING**  
**2014/03/04**

**4. Voorgestelde Aanbeveling / Proposed Recommendation**

1. *That the Adjustments Budget for 2013/2014 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

**5. Kommentaar deur die Rekenpligte Beampte / Artikel 82 van die Strukturewet & Artikel 60 van die Wet op Munisipale Finansiële Bestuur / Comments by the Accounting Officer / Section 82 of the Structures Act & Section 60 of the MFMA**

*That the proposed recommendation be considered.*

**6. Aanhangsels / Attachments**

*The Operating Income and Expenditure by Functional Classification (Summary Report) for the Adjustments Budget for 2013/2014 is attached as RV 1 to RV 4*

**7. Besluit van die Raad / Resolution of Council**

1. *That the Adjustments Budget for 2013/2014 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

# **Adjustment Budget Schedules**

**NC073 Emthanjeni - Table B1 Adjustments Budget Summary - 28/02/2014**

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	21 373	-	-	-	-	-	-	-	21 373	22 655	24 015
Service charges	96 874	-	-	-	-	-	(5 141)	(5 141)	91 733	102 675	109 719
Investment revenue	792	-	-	-	-	-	1	1	793	809	857
Transfers recognised - operational	40 495	-	-	-	-	-	-	-	40 495	39 653	40 191
Other own revenue	26 837	-	-	-	-	-	59	59	26 895	28 632	30 700
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>185 371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 082)</b>	<b>(5 082)</b>	<b>181 290</b>	<b>194 424</b>	<b>205 488</b>
Employee costs	59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Remuneration of councillors	3 918	-	-	-	-	-	237	237	4 154	4 172	4 443
Depreciation & asset impairment	8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Finance charges	933	-	-	-	-	-	97	97	1 030	636	329
Materials and bulk purchases	52 337	-	-	-	-	-	(2 123)	(2 123)	50 214	56 081	60 536
Transfers and grants	12 422	-	-	-	-	-	2 508	2 508	14 930	13 163	13 949
Other expenditure	48 303	-	-	-	-	-	(4 445)	(4 445)	43 858	50 017	53 292
<b>Total Expenditure</b>	<b>185 009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 314)</b>	<b>(2 314)</b>	<b>183 695</b>	<b>195 629</b>	<b>208 886</b>
<b>Surplus/(Deficit)</b>	<b>363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 768)</b>	<b>(2 768)</b>	<b>(2 405)</b>	<b>(1 205)</b>	<b>(3 398)</b>
Transfers recognised - capital	36 382	-	-	-	-	-	(23 500)	(23 500)	12 882	30 306	12 145
Contributions recognised - capital & contributed asset	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>44 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 500)</b>	<b>(19 705)</b>	<b>(23 205)</b>	<b>20 833</b>	<b>80 760</b>	<b>20 521</b>
Transfers recognised - capital	36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 657	-	-	-	-	-	295	295	7 951	8 073	8 376
<b>Total sources of capital funds</b>	<b>44 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23 500)</b>	<b>295</b>	<b>(23 205)</b>	<b>20 833</b>	<b>38 379</b>	<b>20 521</b>
<b>Financial position</b>											
Total current assets	77 197	-	-	-	-	-	(3 062)	(3 062)	74 135	78 943	91 728
Total non current assets	894 608	-	-	-	-	-	(23 205)	(23 205)	871 402	948 055	948 448
Total current liabilities	17 032	-	-	-	-	-	-	-	17 032	17 654	17 830
Total non current liabilities	42 802	-	-	-	-	-	-	-	42 802	45 370	36 611
<b>Community wealth/Equity</b>	<b>911 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>885 703</b>	<b>963 974</b>	<b>976 278</b>
<b>Cash flows</b>											
Net cash from (used) operating	59 957	-	-	-	-	-	(30 726)	(30 726)	29 231	48 736	36 486
Net cash from (used) investing	(39 622)	-	-	-	-	-	18 884	18 884	(20 738)	(35 486)	(35 525)
Net cash from (used) financing	(2 427)	-	-	-	-	-	-	-	(2 427)	(2 623)	(2 827)
<b>Cash/cash equivalents at the year end</b>	<b>9 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 841)</b>	<b>(11 841)</b>	<b>(2 389)</b>	<b>20 079</b>	<b>18 212</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	12 050	-	-	-	-	-	(3 062)	(3 062)	8 988	13 606	14 840
Application of cash and investments	(5 284)	-	-	-	-	-	17 870	17 870	12 586	13 585	13 399
<b>Balance - surplus (shortfall)</b>	<b>17 334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 932)</b>	<b>(20 932)</b>	<b>(3 598)</b>	<b>21</b>	<b>1 441</b>
<b>Asset Management</b>											
Asset register summary (WDV)	890 159	-	-	-	-	-	-	-	890 159	943 615	944 026
Depreciation & asset impairment	8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Renewal of Existing Assets	4 987	-	-	-	-	-	579	579	5 566	6 228	5 616
Repairs and Maintenance	12 040	-	-	-	-	-	-	-	12 040	12 608	13 455
<b>Free services</b>											
Cost of Free Basic Services provided	14 906	-	-	-	-	-	-	-	14 906	16 475	17 015
Revenue cost of free services provided	14 906	-	-	-	-	-	-	-	14 906	16 475	17 206
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	1	-	-	-	-	-	-	-	1	1	1
Energy:	1	-	-	-	-	-	-	-	1	1	1
Refuse:	-	-	-	-	-	-	-	-	-	-	-

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 28/02/2014

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Standard</b>												
<b>Governance and administration</b>		<b>42 501</b>	-	-	-	-	-	0	0	<b>42 501</b>	<b>44 353</b>	<b>46 067</b>
Executive and council		3 305	-	-	-	-	-	-	-	3 305	3 719	3 769
Budget and treasury office		39 155	-	-	-	-	-	(2)	(2)	39 154	40 589	42 247
Corporate services		41	-	-	-	-	-	2	2	43	45	48
<b>Community and public safety</b>		<b>10 696</b>	-	-	-	-	-	(2 765)	(2 765)	<b>7 931</b>	<b>10 793</b>	<b>11 384</b>
Community and social services		1 137	-	-	-	-	-	-	-	1 137	1 162	1 197
Sport and recreation		91	-	-	-	-	-	-	-	91	96	100
Public safety		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 900
Housing		520	-	-	-	-	-	-	-	520	21	20
Health		1 056	-	-	-	-	-	-	-	1 056	1 114	1 169
<b>Economic and environmental services</b>		<b>18 948</b>	-	-	-	-	-	(3 516)	(3 516)	<b>15 432</b>	<b>14 944</b>	<b>14 477</b>
Planning and development		18 250	-	-	-	-	-	(3 516)	(3 516)	14 734	14 204	13 687
Road transport		698	-	-	-	-	-	-	-	698	740	787
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>150 608</b>	-	-	-	-	-	(22 301)	(22 301)	<b>128 308</b>	<b>154 641</b>	<b>145 711</b>
Electricity		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 539
Water		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 677
Waste water management		20 447	-	-	-	-	-	-	-	20 447	21 264	22 187
Waste management		12 289	-	-	-	-	-	-	-	12 289	12 772	13 318
<b>Other</b>		<b>-</b>	-	-	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>222 753</b>	-	-	-	-	-	(28 582)	(28 582)	<b>194 172</b>	<b>224 730</b>	<b>217 637</b>
<b>Expenditure - Standard</b>												
<b>Governance and administration</b>		<b>42 291</b>	-	-	-	-	-	(2 677)	(2 677)	<b>39 614</b>	<b>43 919</b>	<b>46 684</b>
Executive and council		12 506	-	-	-	-	-	(199)	(199)	12 307	13 142	13 918
Budget and treasury office		17 105	-	-	-	-	-	(131)	(131)	16 974	17 370	18 441
Corporate services		12 681	-	-	-	-	-	(2 348)	(2 348)	10 333	13 407	14 327
<b>Community and public safety</b>		<b>23 327</b>	-	-	-	-	-	634	634	<b>23 961</b>	<b>24 774</b>	<b>26 367</b>
Community and social services		7 755	-	-	-	-	-	2 465	2 465	10 220	8 265	8 827
Sport and recreation		3 562	-	-	-	-	-	(9)	(9)	3 554	3 803	4 080
Public safety		9 359	-	-	-	-	-	(1 476)	(1 476)	7 883	9 883	10 470
Housing		2 441	-	-	-	-	-	(345)	(345)	2 096	2 601	2 770
Health		209	-	-	-	-	-	-	-	209	222	231
<b>Economic and environmental services</b>		<b>24 009</b>	-	-	-	-	-	(215)	(215)	<b>23 794</b>	<b>23 859</b>	<b>25 431</b>
Planning and development		10 511	-	-	-	-	-	(706)	(706)	9 804	9 546	10 017
Road transport		13 498	-	-	-	-	-	492	492	13 990	14 314	15 427
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>94 183</b>	-	-	-	-	-	(55)	(55)	<b>94 128</b>	<b>100 754</b>	<b>107 927</b>
Electricity		58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 427
Water		10 801	-	-	-	-	-	361	361	11 162	11 469	12 217
Waste water management		11 519	-	-	-	-	-	505	505	12 024	12 286	13 091
Waste management		13 415	-	-	-	-	-	312	312	13 727	14 273	15 198
<b>Other</b>		<b>2 198</b>	-	-	-	-	-	(1)	(1)	<b>2 198</b>	<b>2 323</b>	<b>2 459</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>186 009</b>	-	-	-	-	-	(2 314)	(2 314)	<b>183 695</b>	<b>195 629</b>	<b>208 881</b>
<b>Surplus/ (Deficit) for the year</b>		<b>36 745</b>	-	-	-	-	-	(26 268)	(26 268)	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC073 Enthusiasm - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28702014

[illegible]

## NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	21 373	-	-	-	-	-	-	-	21 373	22 655	24 015
Property rates - penalties & collection charges										-		
Service charges - electricity revenue	2	52 567	-	-	-	-	-	(4 205)	(4 205)	48 362	56 463	60 734
Service charges - water revenue	2	23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 497
Service charges - sanitation revenue	2	13 047	-	-	-	-	-	-	-	13 047	13 830	14 659
Service charges - refuse revenue	2	7 712	-	-	-	-	-	-	-	7 712	8 174	8 665
Service charges - other		147	-	-	-	-	-	-	-	147	154	163
Rental of facilities and equipment		529	-	-	-	-	-	-	-	529	561	595
Interest earned - external investments		792	-	-	-	-	-	1	1	793	809	857
Interest earned - outstanding debtors		741	-	-	-	-	-	(1)	(1)	740	741	741
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		7 543	-	-	-	-	-	(2 765)	(2 765)	4 779	8 030	8 511
Licences and permits		1 230	-	-	-	-	-	0	0	1 230	1 304	1 382
Agency services			-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		40 495	-	-	-	-	-	-	-	40 495	39 653	40 197
Other revenue	2	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401
Gains on disposal of PPE		80	-	-	-	-	-	-	-	80	80	70
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>186 371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 082)</b>	<b>(5 082)</b>	<b>181 290</b>	<b>194 424</b>	<b>205 488</b>
<b>Expenditure By Type</b>												
Employee related costs		59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Remuneration of councillors		3 918	-	-	-	-	-	237	237	4 154	4 172	4 443
Debt impairment		8 627	-	-	-	-	-	-	-	8 627	9 145	9 876
Depreciation & asset impairment		8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Finance charges		933	-	-	-	-	-	97	97	1 030	636	329
Bulk purchases		44 159	-	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335
Other materials		8 178	-	-	-	-	-	31	31	8 209	8 530	9 200
Contracted services		7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
Transfers and grants		12 422	-	-	-	-	-	2 508	2 508	14 930	13 163	13 949
Other expenditure		32 649	-	-	-	-	-	(2 719)	(2 719)	29 931	33 506	35 607
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>186 009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 314)</b>	<b>(2 314)</b>	<b>183 695</b>	<b>195 629</b>	<b>208 886</b>
<b>Surplus/(Deficit)</b>		<b>363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 768)</b>	<b>(2 768)</b>	<b>(2 405)</b>	<b>(1 205)</b>	<b>(3 398)</b>
Transfers recognised - capital		36 382	-	-	-	-	-	(23 500)	(23 500)	12 882	30 386	12 145
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>
Taxation			-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>36 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>

## References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - WATER		20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		221	-	-	-	-	-	277	277	488	234	248
Vote 2 - FINANCE AND ADMINISTRATION		1 959	-	-	-	-	-	-	-	1 959	2 076	2 201
Vote 3 - PLANNING AND DEVELOPMENT		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Vote 4 - HEALTH		21	-	-	-	-	-	-	-	21	23	24
Vote 5 - COMMUNITY AND SOCIAL SERVICES		728	-	-	-	-	-	16	16	743	846	897
Vote 6 - PUBLIC SAFETY		510	-	-	-	-	-	-	-	510	588	596
Vote 7 - SPORT AND RECREATION		101	-	-	-	-	-	-	-	101	107	113
Vote 8 - ROAD TRANSPORT		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		55	-	-	-	-	-	302	302	357	58	62
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		505	-	-	-	-	-	-	-	505	520	540
Vote 14 - WATER		1 076	-	-	-	-	-	-	-	1 076	904	20
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	42 381	-
<b>Capital single-year expenditure sub-total</b>		24 039	-	-	-	-	(3 500)	295	(3 205)	20 833	63 947	20 521
<b>Total Capital Expenditure - Vote</b>		44 039	-	-	-	-	(3 500)	(19 705)	(23 205)	20 833	80 760	20 521
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		2 180	-	-	-	-	-	277	277	2 457	2 311	2 449
Executive and council		221	-	-	-	-	-	277	277	488	234	248
Budget and treasury office		1 479	-	-	-	-	-	-	-	1 479	1 508	1 562
Corporate services		479	-	-	-	-	-	-	-	479	508	539
<b>Community and public safety</b>		1 360	-	-	-	-	-	16	16	1 375	1 543	1 630
Community and social services		728	-	-	-	-	-	16	16	743	846	897
Sport and recreation		101	-	-	-	-	-	-	-	101	107	113
Public safety		510	-	-	-	-	-	-	-	510	588	596
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		21	-	-	-	-	-	-	-	21	23	24
<b>Economic and environmental services</b>		18 863	-	-	-	-	(3 500)	(300)	(3 800)	15 063	16 230	15 820
Planning and development		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Road transport		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		21 636	-	-	-	-	(20 000)	302	(19 698)	1 938	18 295	622
Electricity		505	-	-	-	-	-	-	-	505	520	540
Water		21 076	-	-	-	-	(20 000)	-	(20 000)	1 076	904	20
Waste water management		55	-	-	-	-	-	(357)	(357)	-	58	62
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521
<b>Funded by:</b>												
National Government		36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7 657	-	-	-	-	-	295	295	7 951	8 073	8 376
<b>Total Capital Funding</b>		44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure).
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/spent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
7. Increases of funds approved under MFMA section 31.
8. Adjustments approved in accordance with MFMA section 29.
9. Adjustments to transfers from National or Provincial Government.
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)).
11. G = B + C + D + E + F.
12. Adjusted Budget H = (A or A1/2 etc) + G.

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		2 585							-	2 585	2 844	3 000
Call investment deposits	1	10 716	-	-	-	-	-	(3 062)	(3 062)	7 654	11 788	12 86
Consumer debtors	1	12 037	-	-	-	-	-	-	-	12 037	9 171	18 56
Other debtors		8 558							-	8 558	9 243	9 40
Current portion of long-term receivables		-							-	-	-	-
Inventory		43 301							-	43 301	45 899	47 90
<b>Total current assets</b>		<b>77 197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 062)</b>	<b>(3 062)</b>	<b>74 135</b>	<b>78 943</b>	<b>91 72</b>
<b>Non current assets</b>												
Long-term receivables		-							-	-	-	-
Investments		-							-	-	-	-
Investment property		4 272							-	4 272	4 272	4 27
Investment in Associate		-							-	-	-	-
Property, plant and equipment	1	888 993	-	-	-	-	-	(23 205)	(23 205)	865 788	942 332	942 62
Agricultural		-							-	-	-	-
Biological		-							-	-	-	-
Intangible		1 166							-	1 166	1 283	1 40
Other non-current assets		177							-	177	168	15
<b>Total non current assets</b>		<b>894 608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23 205)</b>	<b>(23 205)</b>	<b>871 402</b>	<b>948 055</b>	<b>948 44</b>
<b>TOTAL ASSETS</b>		<b>971 805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>945 537</b>	<b>1 026 998</b>	<b>1 040 17</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		1 251							-	1 251	1 026	1 02
Borrowing		1 296	-	-	-	-	-	-	-	1 296	1 374	1 40
Consumer deposits		1 899							-	1 899	1 932	2 01
Trade and other payables		10 666	-	-	-	-	-	-	-	10 666	11 306	11 20
Provisions		1 920							-	1 920	2 017	2 19
<b>Total current liabilities</b>		<b>17 032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 032</b>	<b>17 654</b>	<b>17 83</b>
<b>Non current liabilities</b>												
Borrowing	1	10 543	-	-	-	-	-	-	-	10 543	11 176	1 31
Provisions	1	32 259	-	-	-	-	-	-	-	32 259	34 194	35 29
<b>Total non current liabilities</b>		<b>42 802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 802</b>	<b>45 370</b>	<b>36 61</b>
<b>TOTAL LIABILITIES</b>		<b>59 834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59 834</b>	<b>63 024</b>	<b>54 44</b>
<b>NET ASSETS</b>	2	<b>911 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>885 703</b>	<b>963 974</b>	<b>985 73</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		640 664	-	-	-	-	-	(26 268)	(26 268)	614 396	692 667	704 97
Reserves		271 307	-	-	-	-	-	-	-	271 307	271 307	271 30
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>911 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 268)</b>	<b>(26 268)</b>	<b>885 703</b>	<b>963 974</b>	<b>976 27</b>

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthanjeni - Table B7 Adjustments Budget Cash Flows - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Ratepayers and other		125 472						13 935	13 935	139 107	125 125	135 072
Government - operating	1	40 556						(61)	(61)	40 495	39 772	40 376
Government - capital	1	36 382						(23 500)	(23 500)	12 882	30 306	12 145
Interest		793						76	76	869	825	880
Dividends		1						239	239	240	1	2
<b>Payments</b>												
Suppliers and employees		(128 441)						(19 960)	(19 960)	(148 401)	(132 269)	(135 656)
Finance charges		(933)						(97)	(97)	(1 030)	(636)	(329)
Transfers and Grants	1	(13 573)						(1 357)	(1 357)	(14 930)	(14 388)	(16 009)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>59 957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30 726)</b>	<b>(30 726)</b>	<b>29 231</b>	<b>48 736</b>	<b>36 486</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		12						68	68	80	80	70
Decrease (Increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	26	27
Decrease (increase) in non-current investments		-						-	-	-	-	-
<b>Payments</b>												
Capital assets		(39 634)						18 816	18 816	(20 818)	(35 591)	(35 622)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(39 622)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 884</b>	<b>18 884</b>	<b>(20 738)</b>	<b>(35 486)</b>	<b>(35 525)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		111						-	-	111	118	121
<b>Payments</b>												
Repayment of borrowing		(2 538)						-	-	(2 538)	(2 741)	(2 946)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 427)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 427)</b>	<b>(2 623)</b>	<b>(2 827)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>17 908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 841)</b>	<b>(11 841)</b>	<b>6 067</b>	<b>10 627</b>	<b>(1 866)</b>
Cash/cash equivalents at the year begin:	2	(8 456)						-	-	(8 456)	9 452	20 079
Cash/cash equivalents at the year end:	2	9 452						(11 841)	-	(2 389)	20 079	18 212

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	9 452	—	—	—	—	—	(11 841)	(11 841)	(2 389)	20 079	18 212
Other current investments > 90 days		2 598	—	—	—	—	—	8 779	8 779	11 377	(6 473)	(3 372)
Non current assets - Investments	1	—	—	—	—	—	—	—	—	—	—	—
<b>Cash and investments available:</b>		<b>12 050</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3 062)</b>	<b>(3 062)</b>	<b>8 988</b>	<b>13 606</b>	<b>14 840</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		1 272	—	—	—	—	—	—	—	1 272	1 348	1 000
Unspent borrowing		—	—	—	—	—	—	—	—	—	—	—
Statutory requirements		3 470	—	—	—	—	—	—	—	3 470	3 679	3 800
Other working capital requirements	2	(11 946)	—	—	—	—	—	17 870	17 870	5 924	6 541	6 400
Other provisions		1 920	—	—	—	—	—	—	—	1 920	2 017	2 199
Long term investments committed		—	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments		—	—	—	—	—	—	—	—	—	—	—
<b>Total Application of cash and investments:</b>		<b>(5 284)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17 870</b>	<b>17 870</b>	<b>12 586</b>	<b>13 585</b>	<b>13 399</b>
<b>Surplus(shortfall)</b>		<b>17 334</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(20 932)</b>	<b>(20 932)</b>	<b>(3 598)</b>	<b>21</b>	<b>1 441</b>

**References**

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B9 Asset Management - 28/02/2014

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	39 952	--	--	--	--	(23 500)	(300)	(23 800)	15 252	32 151	14 905	
Infrastructure - Road transport		2 670	--	--	--	--	--	(300)	(300)	2 370	2 730	2 760	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		21 058	--	--	--	--	(20 000)	--	(20 000)	1 058	18 813	--	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		23 726	--	--	--	--	(20 000)	(300)	(20 300)	3 428	19 543	2 760	
Community		16 324	--	--	--	--	(3 500)	--	(3 500)	11 824	12 608	12 145	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		--	--	--	--	--	--	--	--	--	--	--	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
<b>Total Removal of Existing Assets to be adjusted</b>	2	4 967	--	--	--	--	--	579	579	5 566	6 228	5 616	
Infrastructure - Road transport		820	--	--	--	--	--	--	--	820	840	880	
Infrastructure - Electricity		505	--	--	--	--	--	--	--	505	520	540	
Infrastructure - Water		18	--	--	--	--	--	--	--	18	19	20	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		55	--	--	--	--	--	302	302	357	58	62	
Infrastructure		1 398	--	--	--	--	--	302	302	1 700	1 437	1 482	
Community		828	--	--	--	--	--	--	--	828	853	1 010	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		2 760	--	--	--	--	--	277	277	3 037	3 838	3 124	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
<b>Total Capital Expenditure to be adjusted</b>	4	3 490	--	--	--	--	--	(300)	(300)	3 190	3 570	3 820	
Infrastructure - Road transport		505	--	--	--	--	--	--	--	505	520	540	
Infrastructure - Electricity		21 076	--	--	--	--	(20 000)	--	(20 000)	1 076	16 832	20	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		55	--	--	--	--	--	302	302	357	58	62	
Infrastructure		25 126	--	--	--	--	(20 000)	2	(19 998)	5 128	20 980	4 242	
Community		16 152	--	--	--	--	(3 500)	--	(3 500)	12 652	13 591	13 155	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		2 760	--	--	--	--	--	277	277	3 037	3 838	3 124	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	44 038	--	--	--	--	(23 500)	279	(23 221)	28 918	38 379	20 521	
<b>ASSET REGISTER SUMMARY - PPE (NDM)</b>													
Infrastructure - Road transport	5	316 765	--	--	--	--	--	--	--	316 765	354 984	313 839	
Infrastructure - Electricity		55 118	--	--	--	--	--	--	--	55 118	55 425	60 837	
Infrastructure - Water		105 790	--	--	--	--	--	--	--	105 790	112 105	116 558	
Infrastructure - Sanitation		121 348	--	--	--	--	--	--	--	121 348	128 026	104 156	
Infrastructure - Other		2 045	--	--	--	--	--	--	--	2 045	2 167	2 291	
Infrastructure		600 065	--	--	--	--	--	--	--	600 065	656 326	628 156	
Community		224 026	--	--	--	--	--	--	--	224 026	257 385	287 675	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		64 901	--	--	--	--	--	--	--	64 901	68 539	66 292	
Intangibles		1 166	--	--	--	--	--	--	--	1 166	1 281	1 406	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (NDM)</b>	5	890 159	--	--	--	--	--	--	--	890 159	943 615	944 026	
<b>EXPENDITURE OTHER ITEMS</b>													
Depreciation & asset impairment	3	8 479	--	--	--	--	--	(10)	(10)	8 469	8 987	9 705	
Repairs and Maintenance by asset class		12 840	--	--	--	--	--	--	--	12 840	12 800	13 455	
Infrastructure - Road transport		1 509	--	--	--	--	--	--	--	1 509	1 577	1 677	
Infrastructure - Electricity		1 728	--	--	--	--	--	--	--	1 728	1 829	1 944	
Infrastructure - Water		819	--	--	--	--	--	--	--	819	896	910	
Infrastructure - Sanitation		779	--	--	--	--	--	--	--	778	814	865	
Infrastructure - Other		777	--	--	--	--	--	--	--	777	812	863	
Infrastructure		5 610	--	--	--	--	--	--	--	5 610	5 888	6 259	
Community		1 777	--	--	--	--	--	--	--	1 777	1 858	1 975	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		172	--	--	--	--	--	--	--	172	180	191	
Other assets	6	4 481	--	--	--	--	--	--	--	4 481	4 683	5 031	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		20 519	--	--	--	--	--	(10)	(10)	20 509	21 598	23 162	
<b>% of capital exp on renewal of assets</b>		11.3%	0.0%							26.7%	16.2%	27.4%	
<b>Renewal of existing assets as % of deprec</b>		58.8%	0.0%							65.7%	69.3%	67.9%	
<b>R&amp;M as a % of PPE</b>		1.4%	0.0%							1.4%	1.3%	1.4%	
<b>Renewal and R&amp;M as a % of PPE</b>		1.9%	0.0%							2.0%	2.0%	2.0%	

**References**

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-based unaccounted funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A12 etc) + G

NC073 Emthanjeni - Table B10 Basic service delivery measurement - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets (R00)</b>	1											
<b>Water:</b>												
Piped water inside dwelling	1	9								9	8852 6375	8905
Piped water inside yard (but not in dwelling)	2	0								0	565	579
Using public tap (at least min.service level)	2	0								0	566 115	570
Other water supply (at least min.service level)	2	0								0		
Minimum Service Level and Above sub-total	3	10								10	11	11
Using public tap (< min.service level)	3,4										0	0
Other water supply (< min.service level)	3,4										0	0
No water supply	3,4										0	0
Below Minimum Service Level sub-total	3,4											
<b>Total number of households</b>	5	10								10	11	11
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		7 286								7 286	7 406	7 560
Flush toilet (with septic tank)		1 627								1 627	1 742	1 800
Chemical toilet		693								693	808	800
Pit toilet (ventilated)		450								450	565	612
Other toilet provisions (> min.service level)												
Minimum Service Level and Above sub-total		10 056								10 056	10 518	10 662
Bucket toilet		513								513	628	628
Other toilet provisions (< min.service level)		450								450	565	565
No toilet provisions												
Below Minimum Service Level sub-total		963								963	1 193	1 193
<b>Total number of households</b>	5	11 021								11 021	11 711	12 055
<b>Energy:</b>												
Electricity (at least min. service level)		3 768								3 768	3 853	3 922
Electricity - prepaid (> min.service level)		5 443								5 443	5 566	5 680
Minimum Service Level and Above sub-total		9 211								9 211	9 441	9 602
Electricity (< min.service level)		461								461	576	580
Electricity - prepaid (< min. service level)		450								450	565	580
Other energy sources												
Below Minimum Service Level sub-total		911								911	1 141	1 160
<b>Total number of households</b>	5	10 121								10 121	10 581	10 762
<b>Refuse:</b>												
Removed at least once a week (min.service)		10 121								10 121	10 581	10 702
Minimum Service Level and Above sub-total		10 121								10 121	10 581	10 702
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
<b>Total number of households</b>	5	10 121								10 121	10 581	10 702
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		8 771								8 771	8 886	8 985
Sanitation (free minimum level service)		3 300								3 300	3 500	3 750
Electricity/other energy (50kwh per household per month)		3 300								3 300	3 500	3 750
Refuse (removed at least once a week)		3 300								3 300	3 500	3 750
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		5 469								5 469	5 672	5 860
Sanitation (free sanitation service)		4 985								4 985	5 204	5 660
Electricity/other energy (50kwh per household per month)		1 344								1 344	1 504	1 680
Refuse (removed once a week)		3 108								3 108	3 494	3 995
<b>Total cost of FBS provided (minimum social package)</b>		14 906								14 906	16 475	17 015
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		18 000								18 000	18 000	18 000
Water (kilolitres per household per month)		6								8	8	8
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)		126								126	123	123
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)		78								78	83	83
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water		5 469								5 469	5 872	5 985
Sanitation		4 985								4 985	5 204	5 660
Electricity/other energy		1 344								1 344	1 504	1 680
Refuse		3 108								3 108	3 494	3 995
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
<b>Total revenue cost of free services provided (total social pa</b>		14 906								14 906	16 475	17 206

**References:**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

# **Supporting Schedules**

NC073 Emthanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2014

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unexp.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	B	C	D	E	F	G	H	I	J		
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		46 552	-	-	-	-	-	-	-	46 552	46 346	52 305	
Less Revenue Foregone		25 179	-	-	-	-	-	-	-	25 179	25 690	28 281	
Net Property Rates		21 373	-	-	-	-	-	-	-	21 373	22 655	24 015	
Service charges - electricity revenue													
Total Service charges - electricity revenue		52 587	-	-	-	-	-	(4 205)	(4 205)	48 382	56 463	66 734	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - electricity revenue		52 587	-	-	-	-	-	(4 205)	(4 205)	48 382	56 463	66 734	
Service charges - water revenue													
Total Service charges - water revenue		23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 487	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - water revenue		23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 487	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		13 047	-	-	-	-	-	-	-	13 047	13 830	14 659	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - sanitation revenue		13 047	-	-	-	-	-	-	-	13 047	13 830	14 659	
Service charges - refuse revenue													
Total refuse removal revenue		7 712	-	-	-	-	-	-	-	7 712	8 174	8 665	
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue		7 712	-	-	-	-	-	-	-	7 712	8 174	8 665	
Other Revenue By Source													
Fuel levy		-	-	-	-	-	-	-	-	-	-	-	
Other revenue	3	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401	
Total 'Other' Revenue	1	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		40 145	-	-	-	-	-	(810)	810	40 952	42 060	54 826	
Pension and UIF Contributions		7 718	-	-	-	-	-	(46)	46	7 857	8 312	8 640	
Medical Aid Contributions		2 622	-	-	-	-	-	(17)	17	2 605	2 783	2 974	
Overtime		(1 623)	-	-	-	-	-	26	26	1 650	1 738	1 834	
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1 584	-	-	-	-	-	(44)	44	1 736	1 619	1 724	
Cellphone Allowance		400	-	-	-	-	-	(31)	31	441	432	480	
Housing Allowances		166	-	-	-	-	-	(6)	6	180	200	213	
Other benefits and allowances		1 421	-	-	-	-	-	(150)	150	1 571	1 513	1 631	
Payments in lieu of leave		3 703	-	-	-	-	-	(138)	138	3 341	3 946	3 964	
Long service awards		-	-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		506	-	-	-	-	-	-	-	685	728	785	
sub-total	4	59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630	
Less: Employee costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630	
Contributions recognised - capital													
Less contributions by contractor		-	-	-	-	-	-	-	-	-	-	-	
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		53 800	-	-	-	-	-	(10)	(10)	53 800	58 816	61 361	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE		45 121	-	-	-	-	-	-	-	45 121	47 828	51 655	
Total Depreciation & asset impairment	1	8 479	-	-	-	-	-	(10)	(10)	8 469	8 367	9 706	
Bulk purchases													
Electricity		43 086	-	-	-	-	-	(2 154)	(2 154)	40 931	46 592	50 756	
Water		1 074	-	-	-	-	-	-	-	1 074	1 019	1 090	
Total bulk purchases	1	44 159	-	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335	
Contracted services													
Less services provided by contractor		7 026	-	-	-	-	-	(1 728)	(1 728)	5 300	7 366	7 808	
sub-total	1	7 026	-	-	-	-	-	(1 728)	(1 728)	5 300	7 366	7 808	
Allocations to organs of state:													
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total contracted services		7 026	-	-	-	-	-	(1 728)	(1 728)	5 300	7 366	7 808	
Other Expenditure By Type													
Repairs and maintenance		12 049	-	-	-	-	-	(38)	(38)	12 002	12 608	13 455	
Collection costs		1 696	-	-	-	-	-	-	-	1 696	1 796	1 942	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-	
Consultant fees		-	-	-	-	-	-	-	-	-	-	-	
Audit fees		2 466	-	-	-	-	-	-	-	2 466	2 847	2 908	
General expenses	3.5	16 447	-	-	-	-	-	(14 721)	(14 721)	1 727	16 763	12 404	
Total Other Expenditure	1	32 649	-	-	-	-	-	(2 719)	(2 719)	5 889	33 506	35 697	

**References**

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/suspense funds (section 19(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see
12.  $G = B + C + D + E + F$
13. Adjusted Budget H = (A or A1/2 etc) + G



**NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2014**

NC075 Emuilen - Supporting Table SB2 Supporting detail to Financial Position Budget - 2002/2014												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Call investment deposits												
Call deposits < 90 days									-	-		
Other current investments > 90 days		10 716						(3 062)	(3 062)	7 654	11 788	12 861
Total Call investment deposits	1	10 716	-	-	-	-	-	(3 062)	(3 062)	7 654	11 788	12 861
Consumer debtors												
Consumer debtors		79 038							-	79 038	83 781	85 096
Less: provision for debt impairment		67 001	-	-	-	-	-	-	-	67 001	74 610	86 534
Total Consumer debtors	1	12 037								12 037	9 171	18 565
Debt impairment provision												
Balance at the beginning of the year		59 822							-	59 822	67 001	74 610
Contributions to the provision		7 178							-	7 178	7 609	(6 875)
Bad debts written off									-			
Balance at end of year		67 001	-	-	-	-	-	-	-	67 001	74 610	86 534
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	1 407 492						(23 205)	(23 205)	1 384 286	1 491 944	1 501 937
Leases recognised as PPE		50							-	50	53	57
Less: Accumulated depreciation		518 548							-	518 548	548 661	559 368
Total Property, plant & equipment	1	888 993	-	-	-	-	-	(23 205)	(23 205)	1 902 884	942 332	942 626
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities		1 296							-	1 296	1 374	1 400
Total Current liabilities - Borrowing		1 296	-	-	-	-	-	-	-	1 296	1 374	1 400
Trade and other payables												
Creditors		5 924							-	5 924	6 279	6 400
Unspent conditional grants and receipts		1 272							-	1 272	1 348	1 000
VAT		3 470							-	3 470	3 679	3 800
Total Trade and other payables	1	10 666	-	-	-	-	-	-	-	10 666	11 306	11 200
Non current liabilities - Borrowing												
Borrowing	3	10 486							-	10 486	11 115	1 255
Finance leases (including PPP asset element)		57							-	57	51	62
Total Non current liabilities - Borrowing		10 543	-	-	-	-	-	-	-	10 543	11 176	1 317
Provisions - non current												
Retirement benefits		29 224							-	29 224	30 977	31 995
List other major items									-			
Refuse landfill site rehabilitation		3 035							-	3 035	3 217	3 299
Other									-			
Total Provisions - non current		32 259	-	-	-	-	-	-	-	32 259	34 194	35 294
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		584 785							-	584 785	639 329	685 244
Appropriations to Reserves		10 735							-	10 735	15 333	1 881
Transfers from Reserves									-			
Depreciation offsets		8 399							-	8 399	8 903	9 105
Other adjustments		36 745						(26 268)	(26 268)	10 477	29 101	8 747
Accumulated Surplus/(Deficit)	1	640 664	-	-	-	-	-	(26 268)	(26 268)	614 396	692 667	704 971
Reserves												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation		271 307							-	271 307	271 307	271 307
Total Reserves	2	271 307	-	-	-	-	-	-	-	271 307	271 307	271 307
TOTAL COMMUNITY WEALTH/EQUITY	2	911 971						(26 268)	(26 268)	885 703	963 974	976 278
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

**References**

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

$$10. G = B + C + D + E + F$$

$$11. Adjusted Budget H = (A or A1/2 etc) + G$$

**NC073 Emthanjani - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2014**

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - Executive and Council</b>												
<b>Function 1 - Governance</b>												
<b>Sub-function 1 - Office of the Municipal</b>												
our community and do on-going oversight of our service	No of performance reports	2.0%							-	0	0	0
To continuously review the accountable and	% completed	3.0%										
<b>Sub-function 2 - Council</b>												
committee for approval by end June	committee	2.0%							-	0	0	0
Submit quarterly performance reports to of the	No of performance reports	1.0%										
<b>Sub-function 3 - Internal audit Section</b>												
the council	submitted to the council	2.0%										
Implement public education campaigns on municipal	No of education campaigns	1.0%							-	0	0	0
<b>Function 2 - Local Economic Development</b>												
<b>Sub-function 1 - Economic Development</b>												
municipal area	No meetings	1.0%										
Awareness programmes through exhibitions	Number of campaigns	2.0%							-	0	0	0
<b>Sub-function 2 - Office of the Mayor</b>												
Compile a rural development strategy	Strategy approved	2.0%							-	0	0	0
Establish commonage committee	Committee established	2.0%										
<b>Sub-function 3 - Public Safety</b>												
Department of Community Safety and the District to	Number of plans	1.0%										
Inspect and assess infrastructure and role players to	Number of reports	1.0%							-	0	0	0
<b>Vote 2 - Finance and Admin</b>												
<b>Function 1 - Directorate Chief Financial Officer</b>												
<b>Sub-function 1 - Directorate CFO</b>												
August to the Auditor-General	Statements submitted	4.0%							-	0	0	0
Monthly financial reporting to council	No of reports	2.0%										
<b>Sub-function 2 - Financial Services</b>												
Compilation of a Revenue Enhancement Strategy	% Completion	3.0%							-			
Achievement of a payment percentage of above 80%	Payment %	5.0%							-	0	0	0
<b>Sub-function 3 - Assessment Rates</b>												
of May	Valuation Roll completed	4.0%							-	0	0	0
Prepare and submit the adjustments budget by the	Approved main &	3.0%										
<b>Function 2 - Public Participation</b>												
<b>Sub-function 1 - OCCBS</b>												
indigent application process	Workshop held	3.0%							-			
Compile contingency plans for all municipal	Number of plans	2.0%							-	0	0	0
<b>Sub-function 2 - Public Safety</b>												
collection	Number of staff appointed	3.0%							-	0	0	0
Road safety awareness campaigns held in all wards	Number of campaigns	2.0%										
<b>Sub-function 3 - Community Services</b>												
Participate in annual National Arive Alive Programme	Number of joint operations	2.0%										
Speed law enforcement (direct prosecution)	# of enforcement sessions	2.0%							-	0	0	0
<b>Vote 3 - Basic Service Delivery</b>												
<b>Function 1 - Infrastructure Services</b>												
<b>Sub-function 1 - Directorate Infrastructure</b>												
applications within 30 days for buildings less than	within the required time	1.0%										
Implement the De Aar and Hanover housing project	Number of sites serviced	3.0%							-	0	0	0
<b>Sub-function 2 - Water</b>												
Implementation of the WCWDM project funded by DWA	budget spent	4.0%							-	0	0	0
Spent the approved maintenance budget for water	budget for water spent	4.0%										
<b>Sub-function 3 - Water and Waste Water</b>												
Planning of new boreholes for De Aar	agreements with farmers	4.0%							-			
Water quality as per blue drop	% water quality level	0.0%										
<b>Function 2 - Waste Water Management</b>												
<b>Sub-function 1 - Waste Water Management</b>												
sewerage infrastructure to upgrade UDS sanitation	council by end June	3.0%							-	0	0	0
Spent the approved maintenance budget for	budget for sanitation spent	2.0%										
<b>Sub-function 2 - Road Transport</b>												
Construct new tar roads	No of kilometers constructed	4.0%										
Spent the approved maintenance budget for roads	budget for roads and	2.3%							-	#VALUE!	#VALUE!	#VALUE!
<b>Sub-function 3 - Infrastructural Services</b>												
for the project approval for the application of permits for	MIG by end June	3.0%							-	0	0	0
Electricity Master plan	Completed plan	5.0%										
And so on for the rest of the Votes												

**References**

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
6. NOTE - include adjustment by 'exception' (only where amended)

**NC073 Emthanjeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2014**

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating	B	B	B					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	1.6%	2.1%	1.9%	0.0%	1.9%	1.7%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	96.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves	6.6%	6.0%	2.1%	3.9%	0.0%	3.9%	4.1%	0.5%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities	427.4%	287.4%	360.1%	453.2%	0.0%	435.3%	447.2%	514.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	427.4%	287.4%	360.1%	5252.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	37.9%	38.5%	58.3%	0.8	0.0	0.6	0.8	0.9
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.9%	90.1%	103.1%	103.1%			86.3%	81.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	86.9%	90.1%	103.1%	11.1%	0.0%	11.4%	9.5%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	93.0%	99.0%	99.0%	100.0%			100.0%	100.0%
Creditors to Cash		181.7%	292.0%	-64.9%	112.8%	0.0%	-446.4%	56.3%	61.5%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.0%	32.8%	33.7%	32.0%	0.0%	33.7%	32.2%	32.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.8%	6.2%		6.5%	0.0%	6.6%	6.5%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	47.3%	49.6%	5.8%	5.0%	0.0%	5.2%	4.9%	4.9%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2784.9%	3451.2%	3476.9%	4319.5%	0.0%	4169.0%	4722.3%	5043.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.9%	51.4%	25.5%	6.5%	0.0%	6.6%	4.7%	9.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	60.2%	92.7%	-83.1%	0.1	0.0	0.0	0.1	0.1

**References**

1. Consumer debtors > 12 months old are excluded from current assets

NC073 Emthlangeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/02/2014

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>										
Population					36 000	36 000	36 000			
Females aged 5 - 14					6 000	6 000	6 000			
Males aged 5 - 14					6 000	6 000	6 000			
Females aged 15 - 34					5 000	5 000	5 000			
Males aged 15 - 34					5 000	5 000	5 000			
Unemployment					14 000	14 000	14 000			
<b>Monthly Household Income (no. of households)</b>										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
<b>Poverty profiles (no. of households)</b>										
< R2 080 per household per month	13									
Insert description	2									
<b>Household/demographics (000)</b>										
Number of people in municipal area					7	7	7			
Number of poor people in municipal area					6	6	6			
Number of households in municipal area					2	2	2			
Number of poor households in municipal area					2	2	2			
Definition of poor household (R per month)					3 800	3 800	3 314			
<b>Housing statistics</b>										
Formal	3				1 845	1 845	1 845			
Informal										
Total number of households	4				1 845	1 845	1 845			
Dwellings provided by municipality										
Dwellings provided by province	5									
Dwellings provided by private sector										
Total new housing dwellings										
<b>Economic</b>										
Inflation/inflation outlook (CPIX)	6				6.0%	6.0%	8.0%			
Interest rate - borrowing					14.5%	11.5%	11.5%			
Interest rate - investment					7.5%	7.0%	8.0%			
Remuneration increases					8.3%	12.0%	9.5%			
Consumption growth (electricity)					0.0%	0.0%	0.0%			
Consumption growth (water)					-40.0%	-40.0%	0.0%			
<b>Collection rates</b>										
Property tax/service charges	7				91.0%	89.0%	100.0%		%	%
Rental of facilities & equipment					95.0%	95.0%	100.0%		%	%
Interest - external investments					7.5%	7.0%	8.0%		%	%
Interest - debtors					0.0%	0.0%	0.0%		%	%
Revenue from agency services					95.0%	100.0%	100.0%		%	%

**References**

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

**NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2014**

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	5 134	9 219	(8 456)	9 452	—	(2 389)	20 079	18 212
Cash + investments at the yr end less applications - R'000	2	18(1)b	32 218	28 627	26 679	17 334	—	(3 598)	21	1 441
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	(0)	0	—	(0)	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(24 280)	(56 870)	16 658	45 144	—	18 876	38 004	17 847
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.018454	9.8%	-6.0%	0.0%	0.0%	0.0%	4.8%	0.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	86.8%	0.0%	0.0%	-1.4%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	2.2%	18.6%	8.9%	7.3%	0.0%	7.6%	7.3%	7.4%
Capital payments % of capital expenditure	8	18(1)c,19	100.0%	100.0%	105.9%	90.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	88.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	212.7%	-2.2%	0.0%	-13.0%			-10.6%	51.9%
Long term receivables % change - incr(decr)	12	18(1)a	-30.7%	-96.1%	0.0%	0.0%			0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.9%	0.8%	1.5%	1.4%	0.0%	1.4%	1.3%	1.4%
Asset renewal % of capital budget	14	20(1)(vi)	33.8%	44.0%	0.0%	11.3%	0.0%	26.7%	16.2%	27.4%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

**NC073 Emthanjeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2014**

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget  A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		38 260	-	-	-	-	-	38 260	37 860	38 349
Local Government Equitable Share		34 820					-	34 820	35 326	35 732
Finance Management	3	1 550					-	1 550	1 600	1 650
Municipal Systems Improvement		890					-	890	934	967
EPWP Incentive		1 000					-	1 000	-	-
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
<b>Provincial Government:</b>		2 235	-	-	-	-	-	2 235	1 793	1 848
Health subsidy		1 056					-	1 056	1 114	1 169
Sport and Recreation		679					-	679	679	679
Housing	4	500					-	500		
							-	-		
Other transfers and grants [insert description]	5						-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Total Operating Transfers and Grants</b>	6	40 495	-	-	-	-	-	40 495	39 653	40 197
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
Municipal Infrastructure Grant (MIG)		15 324					-	15 324	12 608	12 145
Regional Bulk Infrastructure		20 000			(20 000)		(20 000)	-	16 640	-
Water Conservation and Water Demand Management		1 058					-	1 058	-	-
							-	-		
							-	-		
Other capital transfers/grants [insert desc]							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
							-	-		
[insert description]							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Total Capital Transfers and Grants</b>	6	36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		76 877	-	-	(20 000)	-	(20 000)	56 877	68 901	52 342

**References**

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts: original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2014

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		38 260	-	-	-	-	-	38 260	37 860	16 103
Local Government Equitable Share		34 820					-	34 820	35 326	13 486
Finance Management		1 550					-	1 550	1 600	1 650
Municipal Systems Improvement		890					-	890	934	967
EPWP Incentive		1 000					-	1 000	-	-
Other transfers and grants [insert description]							-	-	-	-
<b>Provincial Government:</b>		2 235	-	-	-	-	-	2 235	1 793	1 841
Health subsidy		1 056					-	1 056	1 114	1 168
Sport and Recreation		679					-	679	679	679
Housing		500					-	500		
Other transfers and grants [insert description]							-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Total operating expenditure of Transfers and Grants:</b>		40 495	-	-	-	-	-	40 495	39 653	17 957
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Municipal Infrastructure Grant (MIG)		15 324					-	15 324	12 608	12 145
Regional Bulk Infrastructure		20 000			(20 000)		(20 000)	-	16 840	-
Water Conservation and Water Demand Management		1 058					-	1 058	1 058	
Other capital transfers/grants [insert desc]							-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Total capital expenditure of Transfers and Grants</b>		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
<b>Total capital expenditure of Transfers and Grants</b>		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959	30 092

**References**

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2014

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		40 495					-	40 495	39 653	40 197
Conditions met - transferred to revenue		40 495	-	-	-	-	-	40 495	39 653	40 197
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		40 495	-	-	-	-	-	40 495	39 653	40 197
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		36 382			(20 000)		(20 000)	16 382	30 306	12 145
Conditions met - transferred to revenue		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959	52 342
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

**References**

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E



**NC073 Emthanjeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/02/2014**

[illegible][illegible]

NC073 Emthanjani - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2014

Summary of remuneration		Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unforeseen	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages			2 783	-	-	-	-	-	49	49	2 832	1.8%
Pension and UIF Contributions			-	-	-	-	-	-	54	54	54	#DIV/0!
Medical Aid Contributions			-	-	-	-	-	-	17	17	17	#DIV/0!
Motor Vehicle Allowance			502	-	-	-	-	-	42	42	584	6.7%
Cellphone Allowance			263	-	-	-	-	-	54	54	267	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	23	23	23	
Sub Total - Councillors			3 915	-	-	-	-	-	280	280	4 178	6.8%
% Increase				00							0	
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages			3 041	-	-	-	-	-	158	158	3 199	5.2%
Pension and UIF Contributions			504	-	-	-	-	-	150	150	654	23.6%
Medical Aid Contributions			66	-	-	-	-	-	16	16	82	23.7%
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			793	-	-	-	-	-	82	82	785	11.7%
Cellphone Allowance			69	-	-	-	-	-	55	55	115	82.1%
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			352	-	-	-	-	-	30	30	422	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		5	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			4 766	-	-	-	-	-	481	481	5 257	10.3%
% Increase				00							0	
<b>Other Municipal Staff</b>												
Basic Salaries and Wages			40 143	-	-	-	-	-	307	307	40 450	0.8%
Pension and UIF Contributions			7 306	-	-	-	-	-	80	80	7 389	0.8%
Medical Aid Contributions			2 632	-	-	-	-	-	50	50	2 672	1.9%
Overtime			1 459	-	-	-	-	-	320	320	775	-44.7%
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			661	-	-	-	-	-	-	-	881	0.0%
Cellphone Allowance			145	-	-	-	-	-	-	-	145	0.0%
Housing Allowances			665	-	-	-	-	-	147	147	415	
Other benefits and allowances			1 262	-	-	-	-	-	358	358	904	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		5	196	-	-	-	-	-	-	-	196	0.0%
Sub Total - Other Municipal Staff			54 862	-	-	-	-	-	(1 015)	(1 015)	53 837	-1.9%
% Increase												
Total Parent Municipality			63 535	-	-	-	-	-	(263)	(263)	63 272	-0.4%
<b>Board Members of Entities</b>												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Board Fees			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		5	-	-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-	
% Increase												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		5	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-	-	
% Increase												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		5	-	-	-	-	-	-	-	-	-	
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-	-	
% Increase												
Total Municipal Entities			-	-	-	-	-	-	-	-	-	
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>												
			63 535	-	-	-	-	-	(263)	(263)	63 272	-0.4%
% Increase												
TOTAL MANAGERS AND STAFF			59 617	-	-	-	-	-	(524)	(524)	59 093	-0.9%

**Revisions:**

1. Include 'Leave and allowances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

**Column Definitions:**

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/transport funds (section 18(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(c)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (etc)

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14 Adjusted Budget	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		938	951	281	206	728	59	93	—	48	—	—	—	3 305	3 719	3 769
Vote 2 - FINANCE AND ADMINISTRATION		16 824	1 592	1 396	(662)	5 672	973	1 166	2 140	4 210	2 041	1 940	1 905	39 166	40 634	42 293
Vote 3 - PLANNING AND DEVELOPMENT		519	400	—	6	(11)	301	—	1 947	4 647	1 052	2 947	2 926	14 734	14 204	13 687
Vote 4 - HEALTH		—	—	—	—	—	—	—	—	—	—	—	1 056	1 056	1 114	1 169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		50	56	55	47	390	39	82	33	153	33	65	114	1 137	1 162	1 191
Vote 6 - PUBLIC SAFETY		438	260	51	91	254	45	348	728	1 228	500	548	636	5 127	8 399	8 903
Vote 7 - SPORT AND RECREATION		2	4	3	21	28	28	33	—	—	—	—	(29)	91	96	102
Vote 8 - ROAD TRANSPORT		87	9	2	2	8	2	1	87	325	125	9	41	698	740	784
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 10 - HOUSING SERVICES		2	4	2	2	252	2	2	2	132	31	51	36	520	21	23
Vote 11 - WASTE MANAGEMENT		2 332	652	657	656	2 027	651	654	654	1 785	654	654	914	12 289	12 772	13 318
Vote 12 - WASTE WATER MANAGEMENT		3 816	1 122	1 131	1 127	3 327	1 132	1 137	1 137	2 966	1 137	1 137	1 276	20 447	21 264	22 184
Vote 13 - ELECTRICITY		6 473	5 202	5 320	4 653	5 299	4 579	4 625	3 444	3 890	4 407	3 267	17 766	68 924	75 714	81 539
Vote 14 - WATER		2 628	1 377	1 884	1 665	2 579	1 258	1 916	2 050	2 696	2 466	2 678	3 449	26 647	44 890	28 673
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>		<b>34 118</b>	<b>11 630</b>	<b>10 793</b>	<b>7 813</b>	<b>20 552</b>	<b>9 070</b>	<b>10 059</b>	<b>12 224</b>	<b>22 081</b>	<b>12 445</b>	<b>13 295</b>	<b>30 092</b>	<b>194 172</b>	<b>224 730</b>	<b>217 633</b>
<b>Expenditure by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		1 174	763	785	749	953	939	956	960	904	1 097	990	2 034	12 307	13 142	13 916
Vote 2 - FINANCE AND ADMINISTRATION		1 571	1 910	2 491	1 756	2 170	2 795	1 146	1 832	2 478	2 804	3 391	2 962	27 307	30 779	32 773
Vote 3 - PLANNING AND DEVELOPMENT		513	722	721	866	773	982	734	906	914	892	941	929	9 804	9 546	10 017
Vote 4 - HEALTH		—	—	6	12	4	—	18	34	36	23	40	35	209	222	238
Vote 5 - COMMUNITY AND SOCIAL SERVICES		354	416	439	594	389	387	428	2 089	988	1 057	1 257	1 854	10 220	8 265	8 922
Vote 6 - PUBLIC SAFETY		455	614	441	604	454	614	418	866	814	978	798	836	7 883	9 883	10 470
Vote 7 - SPORT AND RECREATION		196	371	237	242	264	256	284	356	371	204	400	372	3 554	3 803	4 082
Vote 8 - ROAD TRANSPORT		553	1 170	932	943	771	595	1 399	1 325	1 902	983	1 701	1 714	13 980	14 311	15 419
Vote 9 - OTHER		130	99	120	176	107	99	139	276	265	290	266	231	2 198	2 323	2 459
Vote 10 - HOUSING SERVICES		136	132	134	152	170	128	141	303	259	141	170	231	2 096	2 601	2 770
Vote 11 - WASTE MANAGEMENT		895	802	974	812	857	950	867	974	1 309	1 050	994	3 342	13 727	14 273	15 193
Vote 12 - WASTE WATER MANAGEMENT		578	889	670	327	576	565	699	949	1 228	1 066	1 070	3 429	12 024	12 266	13 095
Vote 13 - ELECTRICITY		5 849	6 358	4 902	3 688	3 497	3 392	3 416	3 073	3 853	3 243	3 197	12 747	57 215	62 727	67 423
Vote 14 - WATER		505	444	750	350	507	567	769	1 877	964	1 550	908	1 970	11 162	11 468	12 211
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>		<b>12 910</b>	<b>14 670</b>	<b>13 604</b>	<b>11 271</b>	<b>11 496</b>	<b>12 079</b>	<b>11 415</b>	<b>15 808</b>	<b>16 254</b>	<b>15 378</b>	<b>16 122</b>	<b>32 687</b>	<b>183 695</b>	<b>195 629</b>	<b>208 886</b>
<b>Surplus / (Deficit)</b>		<b>21 208</b>	<b>(3 040)</b>	<b>(2 810)</b>	<b>(3 458)</b>	<b>9 056</b>	<b>(3 009)</b>	<b>(1 357)</b>	<b>(3 585)</b>	<b>5 827</b>	<b>(2 932)</b>	<b>(2 828)</b>	<b>(2 595)</b>	<b>10 477</b>	<b>29 101</b>	<b>8 747</b>

References

1. Surplus / (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

NC073 Enthanjeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28/02/2014

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget 2013/14	Adjusted Budget +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Standard</b>																
<i>Governance and administration</i>																
Executive and council		17 762	2 544	1 678	(457)	6 400	1 032	1 259	2 140	4 257	2 041	1 940	1 905	42 501	44 353	46 061
Budget and treasury office		938	951	281	286	728	58	98	—	48	—	—	—	3 305	3 719	3 768
Corporate services		16 820	1 599	1 394	(666)	5 668	960	1 162	2 137	4 206	2 037	1 937	1 903	38 154	40 589	42 244
<i>Community and public safety</i>																
Community and social services		501	324	121	161	925	114	465	764	1 514	564	663	1 814	7 931	10 763	11 388
Sport and recreation		58	56	33	39	390	39	82	33	157	33	65	114	1 137	1 162	1 191
Public safety		2	4	3	121	28	28	33	—	—	—	—	(29)	91	95	102
Housing		428	280	51	254	254	45	348	728	1 228	500	548	636	5 127	8 389	8 903
Health		2	4	2	2	252	2	2	2	132	31	51	35	520	21	23
<i>Economic and environmental services</i>																
Planning and development		806	409	2	8	(4)	303	1	2 034	4 972	1 177	2 956	1 056	1 058	1 114	1 169
Road transport		519	308	301	301	(11)	301	1	1 947	4 047	1 052	2 947	2 925	15 432	14 944	14 471
Environmental protection		87	9	2	2	8	2	1	87	325	125	9	41	698	740	784
<i>Trading services</i>																
Electricity		15 249	8 354	8 892	8 100	13 231	7 620	8 332	7 288	11 338	8 664	7 736	23 406	128 308	154 641	145 713
Water		6 473	5 202	3 320	4 653	5 288	4 579	4 625	3 444	3 890	4 407	3 267	17 766	58 824	75 714	81 539
Waste water management		2 628	1 377	1 884	2 579	2 579	1 665	1 916	2 050	2 696	2 466	2 878	3 449	26 847	44 890	28 673
Waste management		3 816	1 122	1 131	1 127	3 327	4 132	4 137	1 137	2 966	1 137	1 137	1 276	20 447	21 264	22 184
<i>Other</i>		2 332	852	657	656	2 027	651	654	654	1 785	654	654	914	12 289	12 772	13 318
<b>Total Revenue - Standard</b>		34 118	11 630	10 793	7 813	20 552	9 070	10 059	12 224	22 081	12 445	13 295	30 092	194 172	224 730	217 633
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>																
Executive and council		2 745	2 673	3 276	2 505	3 123	3 712	2 104	2 792	3 381	3 301	4 381	5 020	39 814	43 919	46 886
Budget and treasury office		1 174	783	785	748	1 953	959	958	960	904	1 097	990	2 034	12 307	13 142	13 916
Corporate services		875	966	1 348	986	1 281	1 619	561	1 142	1 628	2 029	2 590	2 379	16 974	17 370	18 448
<i>Community and public safety</i>																
Community and social services		1 142	1 533	1 257	1 603	1 282	1 384	1 289	3 637	2 439	2 402	2 685	3 328	10 333	13 407	14 323
Sport and recreation		354	416	439	584	388	387	428	2 086	959	1 057	1 257	1 854	10 220	8 265	8 822
Public safety		188	371	237	242	284	256	284	355	371	204	400	372	3 554	3 803	4 052
Housing		455	614	441	604	434	614	418	656	814	978	798	838	7 883	9 883	10 470
Health		138	732	134	152	170	128	141	303	256	141	170	231	2 086	2 801	2 770
<i>Economic and environmental services</i>																
Planning and development		1 068	1 892	1 654	1 809	1 545	1 289	2 133	2 231	2 816	1 875	2 643	2 842	23 794	23 859	25 438
Road transport		513	722	721	866	771	707	1 115	905	914	892	941	1 115	9 804	9 546	10 017
Environmental protection		553	1 170	932	943	771	582	1 399	1 325	1 902	983	1 701	1 728	13 980	14 314	15 422
<i>Trading services</i>																
Electricity		7 828	8 473	7 297	5 177	5 438	5 374	5 750	6 873	7 355	6 910	6 188	21 489	94 128	100 754	107 921
Water		5 849	6 358	4 902	3 688	3 497	3 382	3 416	3 073	3 653	3 243	3 197	12 747	57 215	62 727	67 423
Waste water management		505	344	755	358	597	567	769	1 877	964	1 550	908	1 970	11 162	11 469	12 211
Waste management		578	869	670	1 226	576	565	899	949	1 070	1 066	1 070	3 429	12 024	12 286	13 065
<i>Other</i>		385	802	974	812	857	850	867	974	1 305	1 050	994	3 342	13 727	14 273	15 183
<b>Total Expenditure - Standard</b>		12 910	14 670	13 804	11 270	11 486	11 857	11 415	15 808	18 254	15 278	16 122	32 910	183 665	185 629	208 886
<b>Surplus/(Deficit) 1.</b>		21 208	(3 040)	(2 810)	(3 457)	9 066	(2 786)	(1 357)	(3 585)	(6 227)	(2 832)	(2 828)	(2 818)	10 477	29 101	8 747

References:

1. Surplus/(Deficit) must reconcile with budget table A3 and monthly budget statement table C3

NC073 Emthanjeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2014

Ref	Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates		1 166	1 484	1 371	(1 021)	1 000	887	999	1 098	1 007	981	1 192	1 211	21 373	22 655	24 015	
Property rates - penalties & collection charges																	
Service charges - electricity revenue		3 551	3 651	3 815	3 244	3 077	3 092	3 243	3 699	4 398	4 997	5 450	6 046	48 362	56 463	60 734	
Service charges - water revenue		1 526	1 358	1 863	1 641	1 663	1 242	1 895	2 565	2 399	2 209	2 100	2 003	22 465	24 063	25 497	
Service charges - sanitation revenue		1 110	1 111	1 118	1 113	1 117	1 121	1 125	1 046	1 046	1 046	1 046	1 046	13 047	13 830	14 659	
Service charges - refuse		647	650	651	651	652	645	648	634	634	634	634	634	7 712	8 174	8 665	
Service charges - other		33	36	38	33	33	33	33					(88)	147	154	163	
Rental of facilities and equipment		56	61	58	69	68	57	79	41	23	35	46	(63)	529	561	595	
Interest earned - external investments		22	23	13	92	3	19	0	39	460	39	39	44	793	809	857	
Interest earned - outstanding debtors		157	47	57	61	99	55	62	13	13	13	13	255	740	741	741	
Dividends received																	
Fines		390	228	12	56	224	16	321	489	1 306	561	651	524	4 779	8 030	8 511	
Licences and permits		141	42	41	50	36	36	34	235	170	141	159	146	1 230	1 304	1 382	
Agency services									100	100	100	100	(400)				
Transfers recognised - operational		13 047	1 362		253	11 262	353	150	300	8 705	1 691	1 851	5 063	40 495	39 653	40 197	
Other revenue		1 758	1 574	1 524	1 431	1 319	1 513	1 465	1 965	1 821			1 626	19 537	17 917	19 401	
Gains on disposal of PPE		64	4	232	141	1		5				15	(382)	80	80	70	
Total Revenue		33 663	11 630	10 793	7 813	20 552	9 070	10 958	12 224	22 081	12 445	13 295	17 665	181 290	194 424	205 488	
Expenditure By Type																	
Employee related costs		4 572	4 522	4 713	4 689	4 622	4 965	4 763	4 892	5 306	5 892	5 892	6 012	61 039	62 572	66 630	
Remuneration of councillors		309	308	309	307	307	307	494	367	367	367	367	344	4 154	4 172	4 443	
Debt impairment													8 627	8 627	9 145	9 876	
Depreciation & asset impairment													8 469	8 469	8 987	9 706	
Finance charges		48	48	229	44	43		82	107	107	107	107	107	1 030	636	329	
Bulk purchases		5 268	5 699	4 135	2 828	2 838	2 715	2 897	2 957	3 056	3 196	3 400	3 026	42 005	47 551	51 335	
Other materials		163	415	838	529	581	500	359	1 088	907	1 009	959	863	8 209	8 530	9 200	
Contracted services		599	528	272	477	59	757	353	628	862	801	328	(364)	5 300	7 366	7 808	
Grants and subsidies		738	1 119	1 062	558	751	1 171	831	2 470	1 740	1 062	1 770	1 658	14 930	13 163	13 949	
Other expenditure		1 213	2 041	2 047	1 838	2 094	1 441	1 636	3 299	3 909	2 945	3 299	4 167	29 931	33 506	35 607	
Loss on disposal of PPE																	
Total Expenditure		12 910	14 670	13 604	11 270	11 496	11 857	11 415	15 808	16 254	15 378	16 122	32 910	183 695	195 629	208 886	
Surplus/(Deficit)		20 753	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(15 245)	(2 405)	(1 205)	(3 398)	
Transfers recognised - capital													12 427	12 882	30 306	12 145	
Contributions		455															
Contributed assets																	
Surplus/(Deficit) after capital transfers & contributions		21 208	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(2 818)	10 477	29 101	8 747	

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

NC073 Emithanjani - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2014

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>																	
Property rates		1 210	1 484	1 371	2 377	1 000	887	999	1 397	1 371	1 977	1 000	2 028	17 099	18 124	19 212	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		2 326	3 651	3 815	4 710	3 077	3 092	3 243	4 010	3 577	3 192	5 192	7 424	47 311	50 817	54 661	
Service charges - water revenue		728	1 358	1 367	1 367	1 563	1 242	1 895	2 895	2 063	1 695	1 927	905	18 721	19 243	20 397	
Service charges - sanitation revenue		389	1 111	1 118	693	1 117	1 121	1 125	622	693	622	622	551	9 785	10 372	10 995	
Service charges - refuse		215	648	651	467	652	645	648	348	448	548	215	298	5 784	6 131	6 499	
Service charges - other		33	35	38	33	33	33	33	33	-	-	-	(88)	147	154	163	
Rental of facilities and equipment		56	61	58	69	69	57	79	33	33	33	-	(116)	397	421	446	
Interest earned - external investments		22	23	13	92	3	19	81	81	61	61	61	61	476	485	514	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	317	317	323	343	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	1	1	1	2	
Fines		390	229	12	58	224	16	321	1 224	656	1 228	1 390	1 041	6 789	7 227	7 660	
Licences and permits		141	42	41	50	35	36	34	50	250	-	10	296	984	1 043	1 106	
Agency services		13 007	2 840	-	-	-	300	-	4 300	8 862	-	-	-	40 495	39 772	40 376	
Transfer receipts - operational		1 726	1 576	1 524	1 431	1 319	1 513	1 455	1 646	1 050	1 032	1 059	1 315	16 656	11 610	13 957	
Other revenue		20 253	13 057	10 504	11 354	20 387	8 962	9 841	16 575	19 020	10 388	10 577	14 033	184 961	185 723	176 330	
<b>Cash Receipts by Source</b>																	
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital		9 824	-	-	-	3 000	-	-	-	9 558	-	-	-	16 382	20 306	12 145	
Contributions & Contributed assets		64	4	232	141	-	-	5	-	-	-	-	(435)	12	80	70	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		10	10	19	6	9	5	(12)	-	-	-	-	66	111	118	121	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	25	27	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		24 150	13 071	10 755	11 511	23 396	8 967	9 834	16 575	28 578	10 388	10 577	13 864	181 467	196 252	188 693	
<b>Cash Payments by Type</b>																	
Employee related costs		4 572	4 522	4 713	4 699	4 822	4 965	4 763	4 859	4 613	5 543	5 435	5 263	58 759	62 572	64 630	
Remuneration of councillors		309	308	309	307	307	307	494	315	315	315	315	315	3 918	4 172	4 443	
Collection costs		-	-	-	-	-	-	-	82	821	821	821	820	4 184	1 798	1 942	
Interest paid		48	48	229	44	43	-	2 745	-	-	-	-	(2 224)	933	636	329	
Bulk purchases - Electricity		5 186	5 611	410	2 735	2 770	2 618	151	3 721	3 721	4 401	5 721	6 041	43 086	46 532	48 256	
Bulk purchases - Water & Sewer		83	78	105	94	68	97	259	88	65	55	49	33	1 074	1 019	1 080	
Other materials		163	415	838	529	581	500	363	960	896	1 838	581	525	8 178	8 530	8 200	
Contracted services		599	528	272	477	59	757	-	1 087	887	1 167	757	477	7 026	7 366	7 608	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1 193	949	1 062	1 094	1 947	1 171	857	1 060	1 280	560	1 560	860	13 573	14 388	15 009	
General expenses		1 213	2 283	2 047	1 838	2 094	1 441	1 636	-	-	-	-	(6 152)	6 401	2 076	2 232	
<b>Cash Payments by Type</b>		13 365	14 742	9 984	11 806	12 691	11 857	11 341	12 580	12 557	14 699	15 239	5 958	147 131	149 089	153 930	
<b>Other Cash Flows/ Payments by Type</b>																	
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing		214	44	407	124	42	121	63	9 771	7 871	10 710	2 504	7 694	39 634	35 691	35 622	
Other Cash Flows/ Payments		145	146	450	148	151	-	303	148	450	148	239	209	2 538	2 741	2 948	
<b>Total Cash Payments by Type</b>		13 723	14 932	10 841	12 079	12 854	12 079	11 707	22 810	20 978	25 558	17 982	13 861	189 303	187 421	192 500	
<b>NET INCREASE/DECREASE IN CASH HELD</b>		10 427	(1 661)	(86)	(568)	10 543	(3 112)	(1 874)	(6 235)	7 700	(15 169)	(7 405)	(196)	(7 837)	8 831	(3 807)	
Cash/cash equivalents at the month/year beginning:		(8 456)	1 971	109	23	(545)	9 988	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(8 456)	(7 293)	(7 462)	
Cash/cash equivalents at the month/year end:		1 971	109	23	(545)	9 988	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(16 293)	(16 293)	(7 462)	(11 269)	

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2014

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL																
Vote 2 - FINANCE AND ADMINISTRATION																
Vote 3 - PLANNING AND DEVELOPMENT																
Vote 4 - HEALTH																
Vote 5 - COMMUNITY AND SOCIAL SERVICES																
Vote 6 - PUBLIC SAFETY																
Vote 7 - SPORT AND RECREATION																
Vote 8 - ROAD TRANSPORT																
Vote 9 - OTHER																
Vote 10 - HOUSING SERVICES																
Vote 11 - WASTE MANAGEMENT																
Vote 12 - WASTE WATER MANAGEMENT																
Vote 13 - ELECTRICITY																
Vote 14 - WATER																
Vote 15 - [NAME OF VOTE 15]																
Capital Multi-year expenditure sub-total	3															
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL																
Vote 2 - FINANCE AND ADMINISTRATION																
Vote 3 - PLANNING AND DEVELOPMENT																
Vote 4 - HEALTH																
Vote 5 - COMMUNITY AND SOCIAL SERVICES																
Vote 6 - PUBLIC SAFETY																
Vote 7 - SPORT AND RECREATION																
Vote 8 - ROAD TRANSPORT																
Vote 9 - OTHER																
Vote 10 - HOUSING SERVICES																
Vote 11 - WASTE MANAGEMENT																
Vote 12 - WASTE WATER MANAGEMENT																
Vote 13 - ELECTRICITY																
Vote 14 - WATER																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	3															
Total Capital Expenditure	2															

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

NC073 Emtharhjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28/02/2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Standard</b>																	
<b>Governance and administration</b>																	
Executive and council		-	11	55	58	-	23	43	37	687	847	443	255	2 457	2 311	2 449	
Budget and treasury office		-	-	30	-	-	-	1	31	38	329	38	17	498	234	248	
Corporate services		-	-	24	-	-	9	20	6	590	450	215	165	1 479	1 568	1 662	
<b>Community and public safety</b>																	
Community and social services		-	-	5	12	-	-	-	410	145	186	345	73	479	508	539	
Sport and recreation		-	-	-	-	-	-	-	146	146	146	146	-	1 375	1 543	1 630	
Public safety		-	-	15	-	-	-	-	65	-	19	-	12	743	846	887	
Housing		-	-	-	-	-	-	-	139	-	-	199	99	510	568	598	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>																	
Planning and development		669	273	618	592	180	198	20	3 561	1 891	3 122	2 373	1 566	15 063	16 230	15 820	
Road transport		455	243	572	548	169	185	-	2 806	806	2 720	2 020	1 320	11 844	12 629	12 168	
Environmental protection		214	30	46	44	11	13	20	755	1 086	402	353	246	3 219	3 601	3 653	
<b>Trading services</b>																	
Electricity		-	3	407	-	961	-	-	13	223	128	113	92	1 938	18 295	622	
Water		-	-	-	-	-	-	-	-	196	126	100	63	505	520	540	
Waste water management		-	-	105	-	961	-	-	-	7	-	-	-	1 076	17 717	20	
Waste management		-	-	302	-	-	-	-	-	20	-	-	-	-	58	62	
<b>Other</b>		-	-	-	-	-	-	-	13	-	-	-	9	357	-	-	
<b>Total Capital Expenditure - Standard</b>		669	286	1 085	661	1 141	221	63	4 020	2 947	4 261	3 275	2 184	20 833	38 379	20 521	

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement



NC073 Emthanjeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	7	8	capital	Unavoid.	Govt			Budget	Budget	
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		23 728	-	-	-	-	(20 000)	(300)	(20 300)	3 428	19 543	2 780
Infrastructure - Road transport		2 870	-	-	-	-	-	(300)	(300)	2 370	2 730	2 780
Roads, Pavements & Bridges		2 870	-	-	-	-	-	(300)	(300)	2 370	2 730	2 780
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	18 813	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retiulation		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	18 813	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	39 052	-	-	-	-	(23 500)	(300)	(23 800)	15 252	32 151	14 905
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

**References**

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 13. G = B + C + D + E + F
12. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emtharhjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Mat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		1 388	-	-	-	-	-	302	302	1 700	1 437	1 482
Infrastructure - Road transport		820	-	-	-	-	-	-	-	820	840	860
Roads, Pavements & Bridges		820	-	-	-	-	-	-	-	820	840	860
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		505	-	-	-	-	-	-	-	505	520	540
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		505	-	-	-	-	-	-	-	505	520	540
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		18	-	-	-	-	-	-	-	18	16	20
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		18	-	-	-	-	-	-	-	18	16	20
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		56	-	-	-	-	-	302	302	357	56	62
Refuse		56	-	-	-	-	-	302	302	357	56	62
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		838	-	-	-	-	-	-	-	838	953	1 016
Parks & gardens		48	-	-	-	-	-	-	-	48	51	54
Sports Fields & stadia		53	-	-	-	-	-	-	-	53	56	60
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		680	-	-	-	-	-	-	-	680	795	843
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cosmetries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment expenditure</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 760	-	-	-	-	-	277	277	3 037	3 838	3 124
General vehicles		-	-	-	-	-	-	277	277	300	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Fleet & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	376	423	465
Furniture and other office equipment		-	-	-	-	-	-	-	-	421	448	460
Abatons		-	-	-	-	-	-	277	277	296	277	346
Minikels		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	425	343	464
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1 277	-	-	-	-	-	-	-	1 277	2 239	1 438
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other sub-class</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other sub-class</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	4 987	-	-	-	-	-	579	579	5 566	6 228	5 616

<b>Specialised vehicles</b>	15	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

**References:**

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (see 13. G = B + C + D + E + F
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Fleet and equipment'. Detail to be entered below

check balance -39 062 000

-14 925 000

NC073 Emthangeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2014

Description		Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
			Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
R thousands														
Repairs and maintenance expenditure by Asset Class/Sub-class														
Infrastructure			5 610	-	-	-	-	-	-	-	5 610	5 888	6 298	
Infrastructure - Road transport			1 509	-	-	-	-	-	-	-	1 509	1 577	1 677	
Roads, Pavements & Bridges			1 509	-	-	-	-	-	-	-	1 509	1 577	1 677	
Storm water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			1 726	-	-	-	-	-	-	-	1 726	1 626	1 944	
Generation			-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation			1 726	-	-	-	-	-	-	-	1 726	1 626	1 944	
Street Lighting			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			619	-	-	-	-	-	-	-	619	656	610	
Dams & Reservoirs			163	-	-	-	-	-	-	-	163	176	181	
Water purification			259	-	-	-	-	-	-	-	259	270	287	
Reticulation			387	-	-	-	-	-	-	-	387	445	441	
Infrastructure - Sanitation			779	-	-	-	-	-	-	-	779	614	865	
Reticulation			-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification			779	-	-	-	-	-	-	-	779	614	865	
Infrastructure - Other			777	-	-	-	-	-	-	-	777	612	863	
Refuse			777	-	-	-	-	-	-	-	777	612	863	
Transportation	2		-	-	-	-	-	-	-	-	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	-	-	
Other	3		-	-	-	-	-	-	-	-	-	-	-	
Community			1 777	-	-	-	-	-	-	-	1 777	1 938	1 975	
Parks & gardens			36	-	-	-	-	-	-	-	36	36	40	
Sports Fields & stadia			63	-	-	-	-	-	-	-	63	66	70	
Swimming pools			304	-	-	-	-	-	-	-	304	318	338	
Community halls			410	-	-	-	-	-	-	-	410	429	456	
Libraries			41	-	-	-	-	-	-	-	41	43	46	
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency			633	-	-	-	-	-	-	-	633	671	926	
Security and policing			-	-	-	-	-	-	-	-	-	-	-	
Buses			-	-	-	-	-	-	-	-	-	-	-	
Clinics			-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-	
Cemeteries			37	-	-	-	-	-	-	-	37	38	41	
Social rental housing			-	-	-	-	-	-	-	-	-	-	-	
Other			63	-	-	-	-	-	-	-	63	115	59	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Buildings			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			172	-	-	-	-	-	-	-	172	180	191	
Housing development			-	-	-	-	-	-	-	-	-	-	-	
Other			172	-	-	-	-	-	-	-	172	180	191	
Other assets			4 425	-	-	-	-	-	-	-	4 425	4 624	4 968	
General vehicles			2 046	-	-	-	-	-	-	-	2 046	2 136	2 273	
Specialised vehicles			347	-	-	-	-	-	-	-	347	383	436	
Plant & equipment			226	-	-	-	-	-	-	-	226	245	285	
Computers - hardware/equipment			361	-	-	-	-	-	-	-	361	367	380	
Furniture and other office equipment			484	-	-	-	-	-	-	-	484	506	539	
Abattoirs			-	-	-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-	
Other Buildings			542	-	-	-	-	-	-	-	542	566	602	
Other Land			153	-	-	-	-	-	-	-	153	169	170	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	-	-	
Other			283	-	-	-	-	-	-	-	283	274	262	
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	
Land and buildings			-	-	-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			56	-	-	-	-	-	-	-	56	58	62	
Computers - software & programming			56	-	-	-	-	-	-	-	56	58	62	
Other (Intangible)			-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1		12 040	-	-	-	-	-	-	-	12 040	12 606	13 455	
Specialised vehicles	16		347	-	-	-	-	-	-	-	347	383	436	
Refuse			347	-	-	-	-	-	-	-	347	383	436	
Fire			-	-	-	-	-	-	-	-	-	-	-	
Conservancy			-	-	-	-	-	-	-	-	-	-	-	
Ambulances			-	-	-	-	-	-	-	-	-	-	-	

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: increases of funds approved under section 31 MFMA)
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjustments - "Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec 12)
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G
14. Buses used to provide a service to the community
15. Not municipal contributions to the 'top structure' being built using the housing subsidies
16. Statues, art collections, medals etc.
17. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment". Detail to be entered below

NC073 Emhlangeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2014

Description		Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
			A	7	8	9	10	11	12	13	14			
R thousands														
Depreciation by Asset Class/Sub-class														
Infrastructure			4 582	-	-	-	-	-	-	-	4 582	4 581	5 212	
Infrastructure - Road transport			2 266	-	-	-	-	-	-	-	2 266	2 264	2 577	
Roads, Pavements & Bridges			2 266	-	-	-	-	-	-	-	2 266	2 264	2 577	
Storm water			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			478	-	-	-	-	-	-	-	478	506	543	
Generation			-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation			478	-	-	-	-	-	-	-	478	506	543	
Street Lighting			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water			948	-	-	-	-	-	-	-	948	1 002	1 076	
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-	
Water purification			-	-	-	-	-	-	-	-	-	-	-	
Reticulation			948	-	-	-	-	-	-	-	948	1 002	1 076	
Infrastructure - Sanitation			678	-	-	-	-	-	-	-	678	716	776	
Reticulation			678	-	-	-	-	-	-	-	678	716	776	
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other			212	-	-	-	-	-	-	-	212	224	240	
Refuse			212	-	-	-	-	-	-	-	212	224	240	
Transportation			-	-	-	-	-	-	-	-	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Community			1 440	-	-	-	-	-	-	-	1 440	1 522	1 634	
Parks & gardens			-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia			-	-	-	-	-	-	-	-	-	-	-	
Swimming pools			-	-	-	-	-	-	-	-	-	-	-	
Community halls			609	-	-	-	-	-	-	-	609	644	692	
Libraries			457	-	-	-	-	-	-	-	457	483	516	
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-	
Security and policing			-	-	-	-	-	-	-	-	-	-	-	
Buses			-	-	-	-	-	-	-	-	-	-	-	
Clinics			125	-	-	-	-	-	-	-	125	132	141	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-	
Cemeteries			123	-	-	-	-	-	-	-	123	130	140	
Social rental housing			-	-	-	-	-	-	-	-	-	-	-	
Other			126	-	-	-	-	-	-	-	126	133	143	
Heritage assets			20	-	-	-	-	-	-	-	20	21	23	
Buildings			-	-	-	-	-	-	-	-	-	21	23	
Other			20	-	-	-	-	-	-	-	20	21	23	
Investment resources			-	-	-	-	-	-	-	-	-	-	-	
Housing development			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Other assets			2 437	-	-	-	-	-	-	-	2 437	2 603	2 837	
General vehicles			324	-	-	-	-	-	-	-	324	362	374	
Specialised vehicles			1 757	-	-	-	-	-	-	-	1 757	1 865	2 062	
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment			114	-	-	-	-	-	-	-	114	121	130	
Furniture and other office equipment			11	-	-	-	-	-	-	-	11	12	13	
Abattoirs			-	-	-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			49	-	-	-	-	-	-	-	49	50	56	
Other Buildings			181	-	-	-	-	-	-	-	181	192	206	
Other Land			-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-	
Life assets			-	-	-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	
Other (Intangibles)			-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation to be adjusted			8 478	-	-	-	-	-	-	-	8 478	8 567	9 706	
Specialised vehicles			1 757	-	-	-	-	-	-	-	1 757	1 865	2 062	
Refuse			1 757	-	-	-	-	-	-	-	1 757	1 865	2 062	
Fire			-	-	-	-	-	-	-	-	-	-	-	
Conservancy			-	-	-	-	-	-	-	-	-	-	-	
Ambulances			-	-	-	-	-	-	-	-	-	-	-	

**Revisions**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology buildings (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be brought under the respective item

5. Infrastructure inclusive of land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Diminished/depreciated & leased assets to be included within the respective sub-class

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-based accumulated fund/transport funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approval and after annual financial statements audited (note: increase of funds approved under section 21 MFMA)

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjustments - Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1/2 etc) + G

14. Buses used to provide a service to the community

15. Not municipal contributions to the 'top structure' being built using the housing subsidies

16. Statues, art collections, medals etc

17. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance -35 559 837

-10 814 569

NC073 Emthentjeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2014

Municipal Vota/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality: List all capital programmes/projects grouped by Municipal Vota													
Entities: List all capital programmes/projects grouped by Municipal Entity													
Entity Name													
Project name													

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to nearest. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 18(1)(c) and MRRR Regulation 13

NC073 Emthanjeni - Supporting Table SB20 Not required - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		A	A1	B	C	D	E	F	G	H		
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

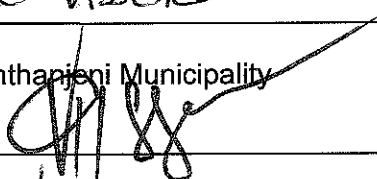
References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

# Municipal Manager's quality certification

## 1.1 Municipal manager's quality certificate

I ISAAC VISSER, municipal manager of Emthanjeni Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ISAAC VISSER  
Municipal manager of Emthanjeni Municipality  
Signature   
Date 7 / 03 / 2014